
A Feasibility Study for Housing Allowances from The Bandung Regency DPRD

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Abstract

Bandung Regent Regulation Number 23 of 2020 regulates an amendment to Regent Regulation Number 60 of 2017 concerning the number of housing allowances and transportation allowances for leaders and members of the Bandung Regency DPRD, indicating that the percentage of increase in housing allowances for both leaders and members is greater than 30%. This study aims to see if the Bandung Regency DPRD allowances are adequate for changes in the number of housing allowances. The method of calculation and data analysis used is attachment IIA of Minister of Finance Regulation Number 96/PMK.06/2007, as well as a macroeconomic approach based on Government Regulation Number 18 of 2017 Article 17, which states that it must consider the principles of appropriateness, reasonableness, rationality, and standard local prices when determining. The findings revealed that the Regional Government of Bandung Regency made a significant shift in the amount of allowance. This is because the benefits of the regional government's budgets to the Bandung Regency DPRD can be a loss, not just for the Bandung Regency area but for the entire state. This can be observed in the disparity in calculation results, which yields a very significant figure when multiplied by the number of board members.

Keywords: *Housing Allowance, Bandung Regency DPRD, Local Government*

Introduction

Regional government institutions are a necessary component of local government management. In Indonesia, the regional government comprises the provincial and regency/city-regional governments. The regional head and the DPRD are assisted by regional apparatus in these institutions. The Regional People's Representative Council (DPRD) and Regional Heads share the same constitutional role, namely as regional government administrators who carry out various government matters in the region, as stated in Article 18 of the Republic of Indonesia's 1945 Constitution (Desmon, 2019). The government affairs division at both the federal and regional levels is categorized depending on their authority, as outlined in Law Number 23 of 2014 concerning Regional Government. Article 9 of Law Number 23 of 2014 divides government affairs into absolute government affairs, concurrent government affairs, and general government affairs.

The concurrent government, which includes necessary and optional matters, is the regional authority on government issues. Government affairs that must be carried out by all areas are known as mandatory government affairs. On the other hand, Optional government affairs are matters that must be carried out by the region while considering the region's

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capability (Desmon, 2019). As regional government administrators, both DPRD and regional heads, it is essential to carry out the regional government's affairs.

The DPRD and the Regional Head share the same job title, but their responsibilities vary vastly. According to Article 69 of the Law of the Republic of Indonesia Number 17 of 2014, the DPRD's functions are 1) legislation, which is related to the formation of regional regulations; 2) budget, namely the authority related to the regional budget (APBD); and 3) budget, which is related to the formation of regional regulations. The authority in controlling applicable policies and ensuring the long-term viability of local regulations is referred to as a supervision. In contrast to the DPRD, the regional head enforces regional regulations and implements regional policies enacted by the legislature (Darwin, 2017). The DPRD establishes itself as a balanced power by exercising oversight over the Regional Head and all levels of regional administration as a representative body of the people. (Kartiwa, 2016).

The DPRD must increase its performance because it is currently expected to give professional and quality services. Such demands should be addressed to the DPRD, which serves as a representative of the people. If the DPRD can later provide such competent and good services, either through its leadership or its members, pay in allowances is justified. All revenue in the form of money or goods received by employees as compensation for services performed to an organization, whether obtained directly or indirectly, is referred to as the provision of allowances (Fauziah et al., 2014). The goal of the budget is to improve the performance of those who have previously been deemed subpar and increase the income that has previously been considered unattainable (Nugraha, 2017).

According to Article 178 paragraph, 1 of Law Number 23 of 2014 on Regional Government, the Leaders and Members of the Regency/City DPRD have financial and administrative authority. The economic and administrative powers of the leaders and members of the regency/city, DPRD, as stated in paragraph h (1), are regulated by government regulation strengthened in paragraph 2. A government regulation governs the issuing of the law and its implementation. To clarify the intent of Article 178, one government regulation was created, namely Government Regulation (PP) Number 18 of 2017, which controls the financial and administrative rights of leaders and members of the regional house of representatives.

The President's direct endorsement of Government Regulation (PP) Number 18 of 2017 concerning the Financial and Administrative Rights of Leaders and Members of the Regional People's Legislative Assembly has increased DPRD income across Indonesia. The addition of allowances not previously regulated in Government Regulation No. 24 of 2004 increased budgets. The following items are included in the income of the leaders and members of the DPRD, according to Article 10 of the PP: package fee, representation fee, position allowance, other equipment allowance, and honorary body allowance. In addition to the above, they are entitled to two additional benefits under PP Number 18 of 2017, namely Recess Allowance and Intensive Communication Allowance.

The DPRD's leadership and members also receive various perks, such as the Welfare Allowance and the preceding allowances. Government Regulation No. 18 of 2017 Article 9 states that both leaders and DPRD members are entitled to health insurance, work accident insurance, and death insurance, as well as official attire and qualities. Furthermore, paragraph 2 specifies that the DPRD leadership must provide other welfare advantages, such as state housing and equipment, official vehicles, and household expenditures, in addition to these allowances. Members of the council, like the leadership, are entitled to special welfare benefits. In paragraph 3, it is specified that DPRD members may be given state residences and equipment

and transportation allowances. As a result, housing and transportation allowances are included in the welfare package.

A welfare allowance is a type of compensation paid on a regular basis. A fixed budget is a recurring payment tied to labour delivered to workers and their families regularly. The cost of this welfare benefit coincides with the number of basic wages (Ernawati et al., 2017). The provision of housing allowances in the welfare allowance means a budget for house rent and other goods and services. Facilities and infrastructure, as well as official housing equipment, are included. Individual performance is enabled by water, sanitation, electricity, security, and other amenities to allow individual performance (Ernawati et al., 2017). DPRD has access to State Houses and their equipment, office vehicles, and household expenses (exclusively for leaders). If the local government cannot offer it, housing allowances must be provided (Oktavianoor & Faozi, 2020).

Of the several allowances granted to the DPRD, the government imposes restrictions to ensure that the quantity of subsidies granted is not outrageous. For example, Article 17 indicates that the amount of housing allowance supplied must consider numerous factors, including the principle of decency, the principle of fairness, the principle of rationality, and local price norms, among others. Furthermore, allowances awarded to both the Leaders of the Council and Council Members at the Regency/City level may not exceed the amount awarded to the Leaders of the Council and Council Members at the Provincial level. The following provisions have been made regarding the area of land and buildings:

Table 1
 Provisions for the Council's Land and Building Areas

No.	Allotment	Maximum Terms	
		Land Area (LT)	Building Area (LB)
1	Board Leader	750 M ²	300 M ²
2	Board Member	350 M ²	150 M ²

Source: The Ministry of Human Affairs Regulation Number 7 of 2006

Because it is required for researchers to pay attention to the constraints that are the basis for establishing the amount, the provisions on the land area (LT) and building area (LB) must occur in determining the amount of housing allowance to be paid to the Bandung Regency DPRD. Furthermore, suppose the decision exceeds the set limit. In that case, it is conceivable that it will be brought to the public's attention, resulting in dissatisfaction with the outcome of determining the acceptable amount.

Bandung Regent Regulation Number 23 of 2020 regulates the adjustment to Regent's Regulation Number 60 of 2017 about the Amount of Housing Allowance and Transportation Allowance for Bandung Regency DPRD Leaders and Members. The table below shows the housing allowance received by the Bandung Regency DPRD.

Table 2
 Changes in the amount of Bandung Regency DPRD housing allowances

Allotment	Housing Allowance			Percentage Increase
	Before	After	Difference	
DPRD Chairman	18.000.000	28.235.000	10.235.000	36%
DPRD Deputy Chairperson	17.000.000	25.882.000	8.882.000	34%
DPRD Member	16.000.000	24.705.000	8.705.000	35%

Source: Bandung Regent Regulation No. 23 of 2020 and Regent Regulation No. 60 of 2017

According to the chart above, the number of housing allowances for the Chair, Deputy Chair, and members of the Bandung Regency DPRD changed in 2020 compared to the number of allowances in 2017. percentage rise for both leaders and members is greater than 30%. Of course, while calculating the amount of this housing allowance, numerous criteria outlined in PP No. 18 of 2017 must be taken into account, including the principle of decency, the principle of fairness, the principle of reasonableness, and local price norms. This consideration is necessary, and if the allowance is too low, it will cause unhappiness among the councils in Bandung Regency under the guise that the government does not value the councils' hard work. On the other hand, however, if the allowance amount is considerable, it may cause unrest among the residents of Bandung Regency, given that there are still individuals living below a decent standard of living (Ernawati et al., 2017).

According to Article 9 paragraphs 2 and 3 of PP Number 18 of 2017, welfare benefits in the form of a statehouse and its equipment, office vehicles, and household expenses shall be granted to leaders and members of the DPRD (for leaders only). This is reinforced in Article 15, which specifies that if the regional government cannot supply it, housing allowances must be provided.

The requirement for this research is to be carried out as material for consideration and to create a balanced satisfaction for both the Bandung Regency DPRD as an allowance-giving object and the inhabitants of Bandung Regency. The insufficient allowance will cause unhappiness among the Bandung Regency DPRD leadership and members, who believe that the government does not value the hard work done by the people's representatives in Bandung Regency. On the other hand, however, excessive allowances may produce discontent among the inhabitants of the Bandung Regency. Therefore, to verify the feasibility of the housing allowance received by the Bandung Regency DPRD, it must undertake research using calculations guided by aspects of fairness, equality, and sustainability.

The earlier study, "*Survey of the Study on the Amount of Housing Allowances for Leaders and Members of the Tanah Laut Regency DPRD*," done by Ernawati, Fredy Jayen, Arief Noviarakhman Zagladi, and Sutrisno, became the researcher's reference. The purpose of this study is to determine the amount of house rental value for the Tanah Laut Regency DPRD's leadership and members, the value of official housing facilities and infrastructure, and the total amount of housing allowances for the Tanah Laut Regency DPRD's leadership and members. He discovered the results of his investigation, namely that the results of the computation of the housing allowance meant for the Tanah Laut Regency DPRD were vitally necessary, given that there was no precise foundation for determining the amount of housing allowance earlier. Therefore, the method for determining dwelling rent and facilities and infrastructure was used to analyze the data from this study (Ernawati et al., 2017).

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In addition to the research mentioned above, Damanik Darwin's study "Analysis of the Estimated Calculation of Housing Allowances for the Regional People's Representative Council (DPRD) Pematangsiantar City" is cited as a source for this study. This study aims to look into how the DPRD calculates housing allowances in Pematangsiantar City. According to the study's findings, the researcher's projected housing allowance for the Chairperson of the Pematangsiantar City DPRD is RP 13,033,378.40, and if adjusted for inflation, it is RP 14,355,0007.70. Therefore, according to the experts, revisions to the housing allocation for leaders and members of the Pematangsiantar City DPRD are necessary because the prior allowance is no longer possible (Darwin, 2017).

The researcher also used the study "*A Study of Transportation Allowances for Members of the DPRD Kotabaru Regency*" by M. Rezki Oktavianoor and Ibnu Faozi as a source of information. This study aims to find the most significant value of the transportation allowance for DPRD Kotabaru Regency Members. Oktavianoor and Faozi are directed in their calculations by PP No. 18 of 2017, Article 17, which specifies that it must examine the principles of decency, justice, reasonableness, and local price norms and must not exceed several of allowances for the Provincial DPRD Leaders and Members. According to the findings of this study, the highest value for the transportation allowance for members of the DPRD Kotabaru Regency is IDR 16,000,000 (sixteen million rupiahs), and it is also recommended that members of the DPRD Kotabaru Regency choose the Medium Alternative as their transportation allowance (Oktavianoor & Faozi, 2020)

The innovation or distinction between this research and prior research is that in this study, the feasibility of housing allowances was tested using the calculation method in Appendix IIA of Minister of Finance Regulation Number 96/PMK.06/2007, but with a locus in Bandung Regency. Naturally, this disparity in loci will result in discrepancies in earlier research. Furthermore, the data used in the calculation also considers the criteria outlined in Article 17 of PP No. 18 of 2017. As a result, four factors must be considered and followed when estimating the number of housing allowances for the Bandung Regency DPRD (Ernawati et al., 2017):

1. The principle of appropriateness, which states that the DPRD's housing allowance must be sufficient to meet their needs and enable them to secure acceptable housing to support their performance;
2. The principle of justice, which states that several allowances received by the DPRD afterwards should not provoke a community uproar because the sum handed to the DPRD is seen as unjust (it can be too big or too small);
3. The principle of reasonableness, which that the DPRD's allowance must be reasonable or sensible in value; and
4. The conformance concept states that it must consider the quantity number using prices in the Bandung Regency environment.

Following a calculation based on the four principles, the amount can result in a variety of outcomes, such as the amount being acceptable to be given, the amount needing to be increased, or the amount being too large, necessitating a reduction in the allotted amount. Furthermore, the researcher has a map of the problem in conducting this research: namely, is the value of the Housing Allowance for the Leaders and Members of the Bandung Regency DPRD suitable if it is computed using the principles of fairness, equality, and sustainability?

Methods

A descriptive strategy with a quantitative approach was used in this investigation. Researchers use this quantitative descriptive method because it is relevant to what will be studied, namely calculating the number of housing allowances given to the Bandung Regency DPRD so that the budget can be judged appropriately. The researcher describes what has been calculated by assessing the outcomes of the calculations once they have been completed.

In order to examine the Bandung Regency Housing Allowance, researchers used two data collection techniques: documentation and observation studies. First, documentation studies were conducted on statutory regulations such as the position of the DPRD and the allowances for the DPRD leaders and members, both in the DPRD of other cities and in the DPRD of Bandung Regency, which the researcher used as comparison material. Meanwhile, a rental pricing survey was conducted on properties in Bandung Regency, specifically Taman Kopo Indah Housing and Kopo Permai Housing.

The Regional People's Representative Council (DPRD) of Bandung Regency is the subject of this study. The DPRD, as a state institution, is constitutionally protected under the 1945 Constitution and Law Number 23 of 2014 on Regional Government. Meanwhile, the Bandung Regency DPRD facility as a state entity in the Regional Government, in this case in the form of housing allowance for the Chairperson of the Council, Council Representatives, and Council Members, is the subject of this research.

The researchers conducted a data analysis test using the formula for calculating the building and land rent (Stb) as set out in Appendix IIA of the Minister of Finance's Number 96/PMK.06/2007 concerning Governance Methods for the Implementation of the Use, Utilization, Abolition, and Transfer of State Property, which states:

$$\text{Stb} = (3,33\% \times \text{Lt} \times \text{Nt}) + (6,64\% \times \text{Lb} \times \text{Hs} \times \text{Nsb})$$

Description:

- Stb = Annual land and building rent
- 3,33 % = Factor for adjusting land rent (in percent)
- Lt = Land surface area (in m²)
- Nt = Stands for "land value" (valued based on NJOP or market price at a local location)
- 6,64 % = Building Rental Adjustment Factor (in percent)
- Lb = Area of the building's floor (in m²)
- Hs = Building unit pricing (in IDR/m²) based on regional standards
- Nsb = Salvage value of a building (in percent) (Equalization of building salvage value with ten-year building age and 85 percent residual value)

Results and Discussion

When assessing the eligibility of housing allowances to be awarded to the Bandung Regency DPRD's leadership and members, the number of housing allowances must be determined in accordance with the principles of decency, fairness, logic, and local price norms. Furthermore, housing allowances must be updated to reflect current rental standards, and the City/Regency DPRD's budgets must not exceed the province.

Meanwhile, the Minister of Home Affairs Regulation Number 7 of 2006 regulates land and building areas, stating that the maximum land area (LT) is 750 m² and the top building area (LB) is 300 m². In the meantime, members have a complete land area (LT) of 350 m² and

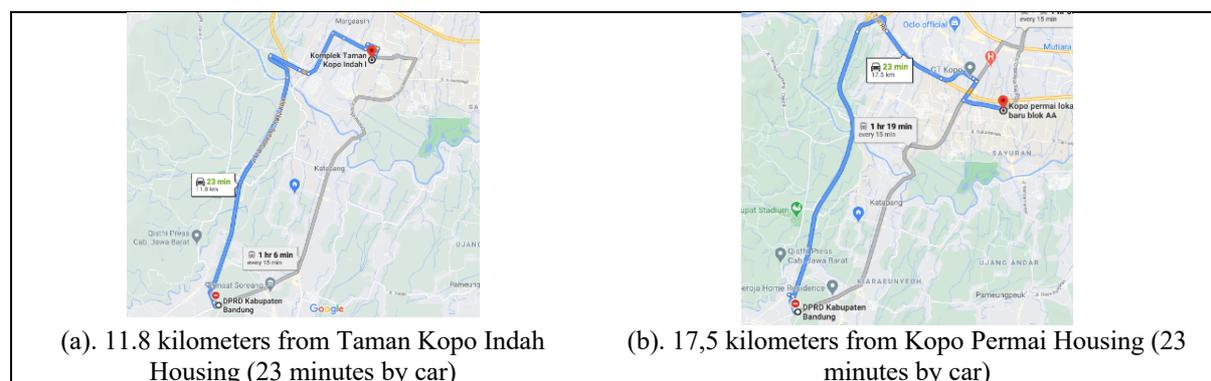
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a maximum building area (LB) of 150 m². According to Minister of Public Works Regulation No. 45/PRT/M/2007, an official at the level of a Member, State Institution, or Council is entitled to a Type A official residence with a maximum land area (LT) of 600 m² and a building area (LB) of 250 m².

Analysis of the Principle of Fairness

The researcher conducted a survey based on the fairness of the dwelling rent in order to analyze the principle of fairness. The distance between the survey area and the Bandung Regency DPRD Office is the subject of this survey on house rental pricing. The following image conveys what the researchers are trying to say.

Figure 1
 The survey area's distance and time to the Bandung Regency DPRD Office



Source: google map

The distance between Taman Kopo Indah Housing and the Bandung Regency DPRD Office is 11.8 kilometres, with a travel duration of 23 minutes, as shown in the diagram above. Meanwhile, the distance between Kopo Permai Housing and the Bandung Regency DPRD Office is 17.5 kilometres, with a travel duration of around 23 minutes. In addition to space and time, the researcher's considerations in selecting the survey area for analyzing the principle of fairness, both for the Chair of the Council and Council Members, are also related to the availability of land and buildings in accordance with the feasibility as stipulated in Minister of Home Affairs Regulation No. 7 of 2006. The following table shows the findings of a survey conducted by researchers on the rental price of the residence that the researchers visited with a regular travel time of fewer than 60 minutes.

Table 4
 Results of the House Price Survey

No	Location	LT	LB	Survey Price	Price Per M ²	Fix Rate (6%)	Price
DPRD Chairman							
1	Taman Kopo Indah	250	220	3.500.000.000	14.000.000	840.000	14.840.000
2	Taman Kopo Indah	286	300	3.500.000.000	12.237.762	734.266	12.972.028
3	Perumahan Kopo Permai	286	250	3.000.000.000	10.489.510	629.371	11.118.881
Average					12.242.424	734.545	12.976.970
DPRD Deputy Chairperson							
1	Taman Kopo Indah	153	225	2.100.000.000	13.725.490	823.529	14.549.020
2	Perumahan Kopo Permai	264	180	2.600.000.000	9.848.485	590.909	10.439.394

		Average			13.602.941	816.176	12.494.207
DPRD Member							
1	Taman Kopo Indah	110	90	1.250.000.000	11.363.636	681.818	12.045.455
2	Perumahan Kopo Permai	126	100	1.150.000.000	9.126.984	547.619	9.674.603
		Average			10.245.310	614.719	10.860.029

Source: Processed by the Researcher, 2020

Another factor to consider while assessing the fairness principle in Article 15 of PP Number 18 of 2017, which specifies that housing allowances must be provided if the regional government is unable to supply them. If the budget is provided, it can be proven that offering housing allowances to the DPRD Chairperson, Deputy Chairperson, or members of the Bandung Regency DPRD is exceptionally appropriate.

Analysis of the Principle of Equality

The researcher compares Bandung Regency to many cities and regencies in West Java, including Bandung Regency, Bandung City, and West Bandung Regency, in order to examine the idea of equality. The Human Growth Index (HDI), the presenting aspect of the poverty level, average per capita expenditure, and the poverty line aspect are all factors that the researcher considers while determining the principle of equality. The Human Growth Index (HDI) is the first point brought up. The HDI assesses human welfare based on essential quality of life, such as long and healthy life, knowledge, and decent existence.

Table 5
 HDI Index in the West Java Province in the last five years

No	IPM Index	Years					Average
		2015	2016	2017	2018	2019	
1	West Java	69,50	70,05	70,69	71,3	72,03	70,71
	<i>Difference</i>		0,5	0,6	0,6	0,7	0,63
2	Bandung Regency	76,42	76,69	76,95	77,56	78,11	77,15
	<i>Difference</i>		0,3	0,3	0,6	0,5	0,42
3	Bandung City	79,67	80,13	80,31	81,06	81,62	80,56
	<i>Difference</i>		0,5	0,2	0,8	0,6	0,49
4	West Bandung Regency	65,23	65,81	66,63	67,46	68,27	66,68
	<i>Difference</i>		0,6	0,8	0,8	0,8	0,76
5	Bandung Regency	70,05	70,69	71,02	71,75	72,41	71,18
	<i>Difference</i>		0,6	0,3	0,7	0,7	0,59

Source: Bandung Regency BPS Data Processed

The HDI of the Bandung Regency continues to rise year after year, as can be seen in the table above. The most significant increases happened in 2018 and 2019, with a 0.7 rise over the prior year. For Bandung Regency, the average difference in the HDI Index is 0.59. This is still below Bandung, which has had an average of 80.56% during the last five years. The HDI of the Bandung Regency, on the other hand, is higher than the HDI of West Java Province, at 70.71 %.

The next feature is a depiction of the Bandung Regency's poverty rate. The poverty rate in Bandung Regency is shown in the table below.

Table 6
 Percentage of Poverty in Bandung Regency in the last five years

No	Percentage of Poor Population	Average					Average
		2015	2016	2017	2018	2019	
1	Bandung Regency	8,00	7,61	7,36	6,56	5,94	7,09
	Selisih		- 3,12	- 1,90	- 5,89	- 4,07	- 3,74

Source: Bandung Regency Dalam Angka Tahun 2020

We can observe from the table above that the percentage of people living in poverty in Bandung Regency decreases year after year. The most significant drop occurred in 2018, with a 5.89 % decrease from the previous year. The average poverty rate in Bandung Regency is 7.09 %, with a -3.74 % difference over the last 5 years. This signifies that the poverty rate for this population is dropping every year, indicating that Bandung Regency can alleviate poverty.

In the meantime, the following table depicts the average per capita expenditure in Bandung Regency:

Table 7
 West Java Region's Average Per Capita Expenditure

No	Region	Years		Enhancement (%)
		2019	2020	
1	Cimahi City	1.755.952,28	1.808.790,00	3%
	<i>Difference</i>		52.837,72	
2	Bandung City	1.974.339,11	1.958.841,00	-1%
	<i>Difference</i>		-15.498,11	
3	West Bandung Regency	1.015.303,44	1.007.906,00	-1%
	<i>Difference</i>		-7.397,44	
4	Bandung Regency	1.098.748,12	1.184.542,00	7%
	<i>Difference</i>		85.793,88	

Source: Bandung Regency BPS data processed

According to the chart above, the per capita expenditure of Bandung Regency in 2020 will be Rp. 1,184,542.00. This represents an increase over the previous year's gap of Rp. 85,793.88. As a result, the very high increase in average per capita expenditure over the last two years, which has increased to 7%, far exceeding the average increase in per capita expenditure in the surrounding area, can be seen in the data.

Analysis of the Principle of Sustainability.

Researchers look at the Bandung Regency Economic Growth Rate, Bandung Regency Original Income (PAD), and the GRDP Growth Rate at Constant Prices as part of the sustainability examination. The first focus point is the Bandung Regency Economic Growth Rate, as shown in the table below.

Table 8
 Bandung Regency Economic Growth Rate

No	Region	Average					Average
		2015	2016	2017	2018	2019	
1	Bandung Regency	5,89	6,34	6,15	6,26	6,09	6,15
	<i>Enhancement</i>		2,65%	-1,20%	0,68%	-1,06%	0,3%

Source: Bandung Regency BPS data processed

As seen in the data above, Bandung Regency received an average of 6.34 % in 2016, up 2.65 % from the previous year. Then, in 2017, it dropped to 6.15 %, a 1.20 % reduction. However, in 2018, there was another increase, bringing the average to 6.15 %, with a 0.68 % difference from the previous year. In 2019, it fell by 6.09 %, a difference of 1.06 % from the previous year.

As a result, the average economic growth rate in the Bandung Regency has been positive from 2015 to 2019, with an average value of 6.15 %. This is a macroeconomic sustainability factor for Bandung Regency, and it is desired to continue enhancing income intake.

Therefore, the following table data can be used to verify it in the context of Bandung Regency's Original Regional Revenue (PAD).

Table 9
 Bandung Regency's Original Regional Revenue (PAD)

<i>Total Regional Original Income (In Trillion Rupiah)</i>	2018	2019	2020	Growth Rate
	927,54	1.078,4	1.025,4	
Growth		16%	-5%	6%

Source: Bandung Regency BPS data processed

The table above shows the Bandung Regency's Regional Original Revenue (PAD) during the last three years. This table shows that Bandung Regency's PAD growth in 2019 climbed by 16 % from the previous year to 1,076.4 trillion. However, growth slowed to 1,025.4 T in 2020, a 5% decrease. In 2018, the PAD for Bandung Regency was 927.54 trillion.

In the meantime, the accompanying table shows the GRDP Growth Rate at Constant Prices in different nearby areas.

Table 10
 GRDP Growth Rate based on constant Prices

No	Region	Years					Average
		2015	2016	2017	2018	2019	
1	West Java	5,05	5,66	5,33	5,66	5,07	5,35
		<i>Difference</i>	0,61	-0,33	0,33	-0,59	0,01
2	Cimahi Regency	5,43	5,63	5,43	6,46	6,48	5,89
		<i>Difference</i>	0,20	-0,20	1,03	0,02	0,26
3	Bandung City	7,64	7,79	7,21	7,08	6,79	7,30
		<i>Difference</i>	0,15	-0,58	-0,13	-0,29	-0,21
4	West Bandung Regency	5,03	5,65	5,21	5,5	5,05	5,29

	<i>Difference</i>	0,62	- 0,44	0,29	- 0,45	0,005
5	Bandung Regency	5,89	6,34	6,15	6,26	6,09
	<i>Difference</i>	0,45	- 0,19	0,11	- 0,17	0,05

Source: Bandung Regency BPS data processed

According to the table above, Bandung Regency climbed to 6.34 in 2016, up 0.45 from the previous year. Then, in 2017, it dropped to 6.15, a -0.194 reduction from the prior year. The GRDP growth rate in Bandung Regency grew by 6.26 % in 2018, an increase of 0.11 % over the previous year. Then, in 2019, it fell by 6.09 %, a difference of 0.17 %.

According to Bandung Regency, the average difference between the GRDP growth rate and the basis of constant prices over the preceding five years is 0.05. As a result, when comparing the overall GRDP growth rate to nearby cities/regencies, Bandung Regency has a positive trend and average, even outperforming Cimahi City and West Bandung Regency as the closest neighbours.

The Result of Calculation of the Amount of Housing Allowance Using the Formula for the Regulation of the Minister of Finance

The researcher employed the Minister of Finance formula to conduct this analytical test. They used the attachment formula IIA to the Minister of Finance's Regulation 96/PMK.06/2007. To do the calculations, the researcher must first collect the information required. The following is how the housing allowances for the Chair, Deputy Chair, and members of the Bandung Regency DPRD are calculated:

1. Calculation of Housing Allowances for the Chairperson of the Bandung Regency DPRD

$$\begin{aligned}
 Stb &= (3,33\% \times Lt \times Nt) + (6,64\% \times Lb \times Hs \times Nsb) \\
 &= (3,33\% \times 500 \times 12.100.000) + (6,64\% \times 300 \times 968.000 \times 85\%) \\
 &= 201.465.000,00 + 16.390.176,00 \\
 &= 217.855.176,00 / \text{year} \\
 &= 18.154.598,00 / \text{month} \\
 &= \mathbf{18.150.000,00 / \text{month}}
 \end{aligned}$$

2. Calculation of Housing Allowances for Deputy Chairperson of the Bandung Regency DPRD

$$\begin{aligned}
 Stb &= (3,33\% \times Lt \times Nt) + (6,64\% \times Lb \times Hs \times Nsb) \\
 &= (3,33\% \times 450 \times 12.100.000) + (6,64\% \times 300 \times 968.000 \times 85\%) \\
 &= 181.318.500,00 + 16.390.176,00 \\
 &= 197.708.676,00 / \text{year} \\
 &= 16.475.723,00 / \text{month} \\
 &= \mathbf{16.500.000,00 / \text{month}}
 \end{aligned}$$

3. Calculation of Housing Allowances for Members of the Bandung Regency DPRD

$$\begin{aligned}
 Stb &= (3,33\% \times Lt \times Nt) + (6,64\% \times Lb \times Hs \times Nsb) \\
 &= (3,33\% \times 350 \times 12.100.000) + (6,64\% \times 150 \times 968.000 \times 85\%) \\
 &= 141.025.500,00 + 8.195.088,00 \\
 &= 149.220.588,00 / \text{year} \\
 &= 12.435.049,00 / \text{month} \\
 &= \mathbf{12.400.000,00 / \text{month}}
 \end{aligned}$$

Following the preceding computation, the inflation factor must be taken into account when estimating the housing allowance amount. According to (Ernawati et al., 2017), inflation is a condition in which there is an excess of demand for commodities in the economy as a whole. Furthermore, (Lukisto & Anastasia, 2014) suggest that inflation is a macroeconomic measure that describes the reduction in the rupiah value. The market's rising prices of basics demonstrate this. Of course, this is a common problem, particularly for governments attempting to regulate the rate of growth. As a result, this inflation element must be taken into account. As a result, the researcher offers the rate of inflation as well as forecasts for 2016 to 2021:

Table 11
 Inflation Increase Data for 2016-2020

Inflation	Years					Average
	2016	2017	2018	2019	2020	
	4	3,80	3,19	3,02	2,03	3,11

Source: Processed Bank Indonesia data

Aside from inflation, another factor to consider is the Bank of Indonesia's interest rate. Bank Indonesia has set a fixed interest rate of 6% in this instance. This is supported by the findings of (Ramadani, 2018) who found that interest rates had a considerable impact on stock values in the property and real estate industries. To do the computations, the researcher added inflation and a fixed rate. As a result, the following is the outcome:

Table 12

The Amount of Housing Allowance Calculated by Adding Inflation and the Fix Rate

Description	Chairman		Deputy Chairperson		Member	
	LT	LB	LT	LB	LT	LB
	500	300	450	300	350	150
Calculation of Annual Rent Allowance	217.855.176,00		197.708.676,00		149.220.588,00	
Estimate of Rent Allowance Per Month	18.154.598,00		16.475.723,00		12.435.049,00	
Fix Rate (6%)	1.089.275,88		988.543,38		746.102,94	
Inflation (5 years) (per Year 3.11%)	2.823.039,99		2.561.974,93		1.933.650,12	
The Calculation Results	22.066.913,87		20.026.241,31		15.114.802,06	

Source: Processed Bank Indonesia data

The number of housing allowances for the Chair, Deputy Chair, and Members of DPRD in Bandung Regency may be seen in the findings of the analysis carried out by researchers using the formula attached IIA to the Regulation of the Minister of Finance Number 96/PMK.06/2007.

- A. DPRD Chairman : Rp. 22,100,000.00 per month
- B. DPRD Deputy Chairperson : Rp. 20,000,000.00 per month
- C. DPRD Member : Rp. 15,000,000.00 per month

Comparison of Calculation Results

Make some comparisons of the computation results based on some of the calculations done, mainly as follows:

The results of the researcher's calculation of the amount of housing allowance, either using the formula attached to IIA Regulation of the Minister of Finance Number 96/PMK.06/2007 or analyzing Article 17, which states that the principles of decency, fairness, rationality, and price standards must be taken into account. According to the local government, the amount of housing allowance is:

- a. DPRD Chairman : 22.100.000,00
- b. DPRD Deputy Chairperson : 20.000.000,00
- c. DPRD Member : 15.000.000,00

Meanwhile, according to Bandung Regent Regulation Number 23 of 2020, the value of the housing allowance for the Bandung Regency DPRD would vary as follows:

- a. DPRD Chairman : 28.235.000,00
- b. DPRD Deputy Chairperson : 25.882.000,00
- c. DPRD Member : 24.705.000,00

When we compare the two, we can see that:

Table 13
Comparison of the Amount of Housing Allowance Value Using the formula attached to IIA

No.	Allotment	Value		Difference
		Analysis Results	Bandung Regulation No. 23/2020	
1	DPRD Chairman	22.100.000	28.235.000	6.135.000
2	DPRD Deputy Chairperson	20.000.000	25.882.000	5.882.000
3	DPRD Member	15.000.000	24.705.000	9.705.000

Conclusion

The number of housing allowances for the Bandung Regency DPRD can be stated as needing to be reviewed by rationalizing the values expressed in Bandung Regent Regulation Number 23 of 2020. The results are far from scientific calculations carried out by researchers, based on the estimates made by the researcher in calculating the number of housing allowances for the Bandung Regency DPRD. The benefits of granting subsidies to the Bandung Regency DPRD by the Regional Government may be a loss for the Bandung Regency area and the state. This is evidenced by the discrepancy in calculation results, which yields a pretty large amount when multiplied by the number of existing board members.

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